October 28, 2026

To whom it may concern:

Company name: Link-U Group Inc.
Representative: Representative Director Group CEO Yuuki Matsubara
(Ticker code: 4446)
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Notice Concerning the Absorption-Type Merger between Consolidated Subsidiaries

Link-U Group Inc. (the "Company") hereby announces that its Board of Directors, at a meeting held on October 28, 2026, resolved to conduct an absorption-type merger (the "Merger"), effective as of January 1, 2027 (scheduled), whereby Viewn Corp. ("Viewn"), a consolidated subsidiary of the Company, will be the surviving company and Link-U Products Inc. ("Link-U Products"), also a consolidated subsidiary of the Company, will be the dissolving company.
As the Merger is between wholly owned consolidated subsidiaries of the Company, certain disclosure items and details have been omitted.

1. Purpose of the Merger

The Merger aims to enhance profitability across the Group as a whole by consolidating the management resources and expertise of both companies to generate further business synergies through strengthened collaboration, while promoting cost reductions through improved operational efficiency.

2. Summary of the Merger

(1) Schedule of the Merger

Date of Resolution of the Board of Directors: October 28, 2026
Date of Execution of the Merger Agreement: October 28, 2026
Date of Approval at Shareholders' Meeting (Parties to the Merger): October 28, 2026
Effective Date of the Merger: January 1, 2027 (scheduled)

(2) Method of the Merger

The Merger will be conducted as an absorption-type merger, with Viewn as the surviving company and Link-U Products as the dissolving company.

(3) Details of the Allotment in Connection with the Merger

As the Merger is between wholly owned consolidated subsidiaries of the Company, no shares, cash, or other consideration will be allotted in connection with the Merger.

(4) Treatment of Share Options and Bonds with Share Options

Not applicable.

3. Overview of the Parties to the Merger (As of July 31, 2026)

		Surviving Company	Dissolving Company
(1)	Name	Viewn Corp.	Link-U Products Inc.
(2)	Location	2-2-3 Sotokanda, Chiyoda-ku, Tokyo 101-0021, Japan	2-2-3 Sotokanda, Chiyoda-ku, Tokyo 101-0021, Japan
(3)	Title and Name of Representative	Hironobu Higashi, Representative Director	Takeshi Moriki, Representative Director
(4)	Description of Business	Content distribution services using the Internet, etc.	Alliance Business / Channel Partner Business
(5)	Share Capital	49,000 thousand yen	10,000 thousand yen
(6)	Date of Establishment	March 19, 2010	August 1, 2025
(7)	Number of Issued Shares	17,600 shares	1,000 shares
(8)	Fiscal Year-End	July 31	July 31
(9)	Major Shareholders and Shareholding Ratios	Link-U Group Inc. 100%	Link-U Group Inc. 100%
(10)	Operating Results and Financial Position for the Most Recent Fiscal Year	We have received requests from both companies not to disclose their financial information, etc. for competitive and business reasons.	

4. Status After the Merger

Following the Merger, the surviving company will succeed to the business, rights and obligations of the dissolving company. There will be no changes to the surviving company's name, location, representative, title and name of the representative, business description, share capital, or fiscal year end.

5. Outlook

As the Merger is between wholly owned consolidated subsidiaries of the Company, it will have no impact on the Company's consolidated financial results.